

MOTION BY SUPERVISORS HILDA L. SOLIS AND

March 31, 2020

KATHRYN BARGER

Property Owners Affected by the COVID-19 Outbreak

The impact of the Coronavirus Disease 2019 (COVID-19) outbreak is considerable, requiring the residents of Los Angeles County to adapt quickly to a variety of significant disruptions in their daily lives. These disruptions may result in many residents not being able to comply with the annual due dates for tax obligations, including property taxes, as they are focused on the health and safety of themselves and their loved ones during this global health emergency.

The delinquency date for the 2019-2020 Annual Secured Property Taxes second installment is Friday, April 10, 2020 as established under the State of California Revenue and Taxation Code (R&TC). Authority to alter that statutory deadline lies with the State. However, barring any action from the State, the County Tax Collector has authority under the R&TC to consider circumstances occurring beyond a taxpayer's control affecting their ability to make a timely property tax payment, and cancel any penalty, costs, or other charges resulting from a tax delinquency. The Tax Collector

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could utilize his authority under the R&TC Code to assist those taxpayers unable to make a timely payment due to the impact of COVID-19 on their daily lives.

In addition, many property owners have historically paid their property taxes in-person at the Kenneth Hahn Hall of Administration. At this time, with the closure of the Hall of Administration and all County offices during the declared emergency, those property owners are unable to make payments in person. Additional public outreach by the Tax Collector detailing valid alternative options for payment, including online, over the telephone, and through the mail, would be beneficial to this population.

WE, THEREFORE, MOVE that the Board of Supervisors instruct the Treasurer and Tax Collector, in consultation with County Counsel, to:

1. Appropriately consider the impact of COVID-19 on property owners that may become delinquent on their 2019-2020 Annual Secured Property Taxes second installment, as qualifying under “circumstances beyond a taxpayer’s control,” and consider cancellation of any penalty, costs, or other charges resulting from that tax delinquency on a case-by-case basis.
2. Continue to message to the public, in multiple languages, about valid alternative payment options for property taxes, including paying online, via telephone or mail in payments, in lieu of in-person transactions.

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